



3014 (02-02-05)

ANNUAL REPORT

OF

Name: COTTAGE GROVE WATER UTILITY

Principal Office: 221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COTTAGE GROVE WATER UTILITY

Utility Address: 221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KIM MANLEY

Title: VILLAGE ADMINISTRATOR

Office Address:

221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number:

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: AIMEE MILLAN

Title: MANAGER

Office Address: VIRCHOW KRAUSE & CO

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2404

Fax Number: (608) 249 - 6622

E-mail Address: amillan@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: JEFF HANSON

Title: PRESIDENT

Office Address:

221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

IDENTIFICATION AND OWNERSHIP

President, chairman, or head of utility commission/board or committee:

Name: KENNETH DAHL**Title:** VILLAGE PRESIDENT**Office Address:**221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527**Telephone:** (608) 839 - 4704

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:** VIRCHOW KRAUSE & CO
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** amillan@virchowkrause.com**Date of most recent audit report:** 3/10/2006**Period covered by most recent audit:** 1/1/05 - 12/31/05

Names and titles of utility management including manager or superintendent:

Name: JIM HESLING**Title:** PUBLIC WORKS FOREMAN**Office Address:**221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527**Telephone:** (608) 839 - 4704**Fax Number:** (608) 839 - 4698**E-mail Address:**

Name of utility commission/committee: COTTAGE GROVE UTILITY COMMISSION

Names of members of utility commission/committee:

MR CHRISTOPHER DYER

MR JEFF HANSON

MR KEVIN HOEY

MS KATHY SHOOK

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

IDENTIFICATION AND OWNERSHIP

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	664,568	592,804	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	244,341	198,942	2
Depreciation Expense (403)	110,079	73,773	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	126,346	124,078	5
Total Operating Expenses	480,766	396,793	
Net Operating Income	183,802	196,011	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	183,802	196,011	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	21,657	14,033	10
Miscellaneous Nonoperating Income (421)	364,727	417,546	11
Total Other Income	386,384	431,579	
Total Income	570,186	627,590	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(15,891)	(33,002)	12
Other Income Deductions (426)	75,337	55,878	13
Total Miscellaneous Income Deductions	59,446	22,876	
Income Before Interest Charges	510,740	604,714	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	18,662	21,547	14
Amortization of Debt Discount and Expense (428)	1,748	1,748	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	27,938	30,351	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	1,903	4,203	19
Total Interest Charges	46,445	49,443	
Net Income	464,295	555,271	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,297,784	4,742,513	20
Balance Transferred from Income (433)	464,295	555,271	21
Miscellaneous Credits to Surplus (434)	0	2,597,811	22
Miscellaneous Debits to Surplus--Debit (435)	17,111	2,597,811	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,744,968	5,297,784	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	664,568		664,568	1
Total (Acct. 400):	664,568	0	664,568	
Operation and Maintenance Expense (401-402):				
Derived	244,341		244,341	2
Total (Acct. 401-402):	244,341	0	244,341	
Depreciation Expense (403):				
Derived	110,079		110,079	3
Total (Acct. 403):	110,079	0	110,079	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	126,346		126,346	5
Total (Acct. 408):	126,346	0	126,346	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	183,802	0	183,802	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON INVESTMENTS	21,657	0	21,657 11
Total (Acct. 419):	21,657	0	21,657
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		364,727	364,727 12
NONE	0	0	0 13
Total (Acct. 421):	0	364,727	364,727
TOTAL OTHER INCOME:	21,657	364,727	386,384

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(15,891)		(15,891) 14
NONE	0	0	0 15
Total (Acct. 425):	(15,891)	0	(15,891)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		75,337	75,337 16
NONE	0	0	0 17
Total (Acct. 426):	0	75,337	75,337
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(15,891)	75,337	59,446

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	18,662		18,662 18
Total (Acct. 427):	18,662	0	18,662

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF DEBT ISSUANCE COSTS	1,748		1,748 19
Total (Acct. 428):	1,748	0	1,748

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 20
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	27,938		27,938 21
Total (Acct. 430):	27,938	0	27,938

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
INTEREST CHARGED TO CONSTRUCTION	1,903		1,903 23
Total (Acct. 432):	1,903	0	1,903
TOTAL INTEREST CHARGES:	46,445	0	46,445
NET INCOME:	174,905	289,390	464,295
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,424,705	3,873,079	5,297,784 24
Total (Acct. 216):	1,424,705	3,873,079	5,297,784
Balance Transferred from Income (433):			
Derived	174,905	289,390	464,295 25
Total (Acct. 433):	174,905	289,390	464,295
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
ADJUST 2004 AMORTIZATION OF REGULATORY LIABILIT	17,111	0	17,111 27
Total (Acct. 435)--Debit:	17,111	0	17,111
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,582,499	4,162,469	5,744,968

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	664,568	0	0	0	664,568	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	664,568	0	0	0	664,568	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	81,820		81,820	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	81,820	0	81,820	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.4	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,106,221	7,389,464	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,439,343	919,287	2
Net Utility Plant	7,666,878	6,470,177	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	495,422	446,096	7
Total Other Property and Investments	495,422	446,096	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	433,970	649,214	8
Temporary Cash Investments (132)	227,255	137,742	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	116,806	102,706	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,996	12,838	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	5,724	4,369	16
Other Current and Accrued Assets (170)	12,832		17
Total Current and Accrued Assets	810,583	906,869	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,209	7,957	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	6,209	7,957	
Total Assets and Other Debits	8,979,092	7,831,099	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,198,972	239,865	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,744,968	5,297,784	23
Total Proprietary Capital	6,943,940	5,537,649	
LONG-TERM DEBT			
Bonds (221)	315,000	370,000	24
Advances from Municipality (223)	766,220	846,528	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,081,220	1,216,528	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	229,843	213,966	28
Payables to Municipality (233)	158,000	0	29
Customer Deposits (235)	10,000	10,000	30
Taxes Accrued (236)	123,494	121,732	31
Interest Accrued (237)	11,352	12,548	32
Other Current and Accrued Liabilities (238)	12,728	11,700	33
Total Current and Accrued Liabilities	545,417	369,946	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	122,469	79,931	35
Other Deferred Credits (253)	286,046	627,045	36
Total Deferred Credits	408,515	706,976	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	8,979,092	7,831,099	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	7,389,464	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,443,532	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,654,760	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	7,929				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	9,106,221	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	963,259	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	476,084	0	0	0	13
Total Accumulated Provision	1,439,343	0	0	0	
Net Utility Plant	7,666,878	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	860,759				860,759	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	110,079				110,079	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,907				12,907	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	122,986	0	0	0	122,986	16
Debits during year						17
Book cost of plant retired	20,486				20,486	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	20,486	0	0	0	20,486	25
Balance end of year (110.1)	963,259	0	0	0	963,259	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	400,747				400,747	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	75,337				75,337	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	75,337	0	0	0	75,337	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	476,084	0	0	0	476,084	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 MORGAGE REVENUE BONDS	1,748	428	6,209	1
Total			6,209	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	239,865	1
Changes during year (explain):		
WELL #4 - 50% TIF CONTRIBUTED	454,203	2
COMMERCE PARK DEVELOPMENT - TIF CONTRIBUTED	504,904	3
Balance end of year	1,198,972	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 REVENUE BONDS	04/01/1993	04/01/2010	5.40%	315,000	1
Total Bonds (Account 221):				315,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION NOTES	02/15/2003	04/01/2012	2.25%	766,220	1
Total for Account 223				766,220	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	121,732	1
Accruals:		
Charged water department expense	126,346	2
Charged electric department expense		3
Charged sewer department expense	3,816	4
Other (explain):		
NONE		5
Total Accruals and other credits	130,162	
Taxes paid during year:		
County, state and local taxes	121,732	6
Social Security taxes	6,103	7
PSC Remainder Assessment	565	8
Other (explain):		
NONE		9
Total payments and other debits	128,400	
Balance end of year	123,494	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 BONDS	5,224	18,662	19,406	4,480	1
Subtotal	5,224	18,662	19,406	4,480	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTES	7,324	27,938	28,390	6,872	2
Subtotal	7,324	27,938	28,390	6,872	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	12,548	46,600	47,796	11,352	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REDEMPTION ACCOUNT	50,634	3
RESERVE ACCOUNT	83,628	4
DEPRECIATION ACCOUNT	88,579	5
IMPACT FEE ACCOUNT	122,469	6
CONSTRUCTION ACCOUNT	150,112	7
Total (Acct. 125):	495,422	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	116,806	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	116,806	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS ON TAX ROLL	13,996	16
Total (Acct. 145):	13,996	
Prepayments (165):		
PREPAID INSURANCE	5,724	17
Total (Acct. 165):	5,724	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
COMMERCE PARK MAIN OVERSIZING PAYABLE TO TIF DISTRICT	158,000	20
Total (Acct. 233):	158,000	
Other Deferred Credits (253):		
Regulatory Liability	286,046	21
NONE		22
Total (Acct. 253):	286,046	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,570,779	0	0	0	3,570,779	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	912,009	0	0	0	912,009	4
Customer Advances for Construction					0	5
Regulatory Liability	293,991	0	0	0	293,991	6
NONE					0	7
Average Net Rate Base	2,364,779	0	0	0	2,364,779	
Net Operating Income	183,802	0	0	0	183,802	8
Net Operating Income as a percent of						
Average Net Rate Base	7.77%	N/A	N/A	N/A	7.77%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	301,937	0	0	0	301,937	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	15,891	0	0	0	15,891	3
Other (specify):						
NONE					0	4
Balance End of Year	286,046	0	0	0	286,046	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

The beginning balance of "unappropriated earned surplus (beginning of year)" pulling into the 2005 annual report was inconsistent with the ending balance reported in the 2004 annual report. The difference relates to the incorrect information pulling into the annual report for the regulatory liability (see other footnotes). The correct amount of miscellaneous amortization of the regulatory liability is \$15,891. The report was pulling in \$33,002 of which the difference is \$17,111. The \$17,111 is reported as a miscellaneous debit to surplus in order to balance the income statement account details to the 2004 annual report. The \$33,002 was the original amount of miscellaneous amortization prior to a change recommended by the PSC to decrease the amount of accumulated depreciation on contributed plant. The annual report was revised accordingly, however, when the 2005 annual report was imported, the adjusted 2004 amounts were not pulling in, but rather the original numbers of the pre-adjusted regulatory liability.

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

General footnotes

The beginning balance pulling into the 2005 annual report was inconsistent with the ending balance reported in the 2004 annual report. The "balance first of year" amount was changed accordingly to correspond to the final balance as of December 31, 2004.

Accumulated Provision for Depreciation and Amortization of Utility Plant on Contributed Plant in Servic

General footnotes

The beginning balance pulling into the 2005 annual report was inconsistent with the ending balance reported in the 2004 annual report. The "balance first of year" amount was changed accordingly to correspond to the final balance as of December 31, 2004.

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P

General footnotes

The beginning balance pulling into the 2005 annual report was inconsistent with the ending balance reported in the 2004 annual report. The "balance first of year" amount was changed accordingly to correspond to the final balance as of December 31, 2004.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Cottage Grove Water Utility
Cottage Grove, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Cottage Grove Water Utility, an enterprise fund of the Village of Cottage Grove as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
March 10, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	619,209	549,182	1
Total Sales of Water	619,209	549,182	
Other Operating Revenues			
Forfeited Discounts (470)	4,377	4,275	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	26,362	25,349	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	14,620	13,998	6
Total Other Operating Revenues	45,359	43,622	
Total Operating Revenues	664,568	592,804	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	10,768	15,398	7
Pumping Expenses (620-625)	33,846	21,165	8
Water Treatment Expenses (630-635)	10,777	6,431	9
Transmission and Distribution Expenses (640-655)	46,903	26,972	10
Customer Accounts Expenses (901-904)	30,717	30,010	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	111,330	98,966	13
Total Operation and Maintenance Expenses	244,341	198,942	
Other Operating Expenses			
Depreciation Expense (403)	110,079	73,773	14
Amortization Expense (404-407)		0	15
Taxes (408)	126,346	124,078	16
Total Other Operating Expenses	236,425	197,851	
Total Operating Expenses	480,766	396,793	
NET OPERATING INCOME	183,802	196,011	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	1	43	1
Commercial	1	1	544	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	2	587	
Metered Sales to General Customers (461)				
Residential	2,281	119,996	383,876	4
Commercial	89	16,805	37,702	5
Industrial	9	16,348	18,189	6
Total Metered Sales to General Customers (461)	2,379	153,149	439,767	
Private Fire Protection Service (462)	17		12,563	7
Public Fire Protection Service (463)	1		158,077	8
Other Sales to Public Authorities (464)	21	1,431	8,215	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,420	154,582	619,209	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	158,077	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	158,077	
Forfeited Discounts (470):		
Customer late payment charges	4,377	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,377	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
LEASED TOWER RENTAL	26,362	8
Total Rents from Water Property (472)	26,362	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	14,107	10
Other (specify):		
MISC REVENUE	513	11
Total Other Water Revenues (474)	14,620	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	8,197	7,455	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	2,147	6,126	3
Maintenance of Water Source Plant (605)	424	1,817	4
Total Source of Supply Expenses	10,768	15,398	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	33,846	21,165	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	33,846	21,165	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	10,777	6,431	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	10,777	6,431	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	16,393	14,854	14
Operation Supplies and Expenses (641)	20,648	1,005	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	6,153	997	17
Maintenance of Services (652)	1,193	2,602	18
Maintenance of Meters (653)	1,757	4,759	19
Maintenance of Hydrants (654)	759	2,755	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	46,903	26,972	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	8,211	7,533	22
Accounting and Collecting Labor (902)	22,506	22,407	23
Supplies and Expenses (903)		70	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	30,717	30,010	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	27,758	23,903	27
Office Supplies and Expenses (921)	6,389	6,465	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	14,826	21,693	30
Property Insurance (924)	5,932	4,980	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	27,813	23,601	33
Regulatory Commission Expenses (928)	4,588	0	34
Miscellaneous General Expenses (930)	13,494	9,655	35
Transportation Expenses (933)	4,919	4,968	36
Maintenance of General Plant (935)	5,611	3,701	37
Total Administrative and General Expenses	111,330	98,966	
Total Operation and Maintenance Expenses	244,341	198,942	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		123,494	121,732	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,816	3,889	2
Net property tax equivalent		119,678	117,843	
Social Security		6,103	5,572	3
PSC Remainder Assessment		565	663	4
Other (specify): NONE			0	5
Total tax expense		126,346	124,078	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189972				3
County tax rate	mills		2.880098				4
Local tax rate	mills		5.931131				5
School tax rate	mills		11.059726				6
Voc. school tax rate	mills		1.282800				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.343727				10
Less: state credit	mills		1.317159				11
Net tax rate	mills		20.026568				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.931131				14
Combined School Tax Rate	mills		12.342526				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.273657				17
Total Tax Rate	mills		21.343727				18
Ratio of Local and School Tax to Total	dec.		0.856161				19
Total tax net of state credit	mills		20.026568				20
Net Local and School Tax Rate	mills		17.145957				21
Utility Plant, Jan. 1	\$	7,389,464	7,389,464				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	7,389,464	7,389,464				24
Less: Plant Outside Limits	\$	95,020	95,020				25
Taxable Assets	\$	7,294,444	7,294,444				26
Assessment Ratio	dec.		0.987400				27
Assessed Value	\$	7,202,534	7,202,534				28
Net Local & School Rate	mills		17.145957				29
Tax Equiv. Computed for Current Year	\$	123,494	123,494				30
Tax Equivalent per 1994 PSC Report	\$	61,106					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	123,494					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,870		4
Structures and Improvements (311)	0	288,736	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	252,991	534,128	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,046		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	268,907	822,864	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	121,037		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	338,872		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,765		20
Total Pumping Plant	461,674	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	300		22
Water Treatment Equipment (332)	12,974		23
Total Water Treatment Plant	13,274	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			13,870	4
Structures and Improvements (311)			288,736	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			787,119	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,046	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,091,771	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			121,037	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			338,872	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,765	20
Total Pumping Plant	0	0	461,674	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			300	22
Water Treatment Equipment (332)			12,974	23
Total Water Treatment Plant	0	0	13,274	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,016	80,276	24
Structures and Improvements (341)	23,301		25
Distribution Reservoirs and Standpipes (342)	176,063		26
Transmission and Distribution Mains (343)	913,279	585,885	27
Fire Mains (344)	0		28
Services (345)	20,556	74,767	29
Meters (346)	450,852	36,958	30
Hydrants (348)	73,094	66,685	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,660,161	844,571	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	167,816		34
Office Furniture and Equipment (391)	3,763		35
Computer Equipment (391.1)	36,099	70,780	36
Transportation Equipment (392)	68,152	27,777	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	18,180		44
Other Tangible Property (399)	0		45
Total General Plant	294,010	98,557	
Total utility plant in service directly assignable	2,698,026	1,765,992	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,698,026	1,765,992	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			83,292	24
Structures and Improvements (341)			23,301	25
Distribution Reservoirs and Standpipes (342)			176,063	26
Transmission and Distribution Mains (343)			1,499,164	27
Fire Mains (344)			0	28
Services (345)			95,323	29
Meters (346)			487,810	30
Hydrants (348)			139,779	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	2,504,732	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			167,816	34
Office Furniture and Equipment (391)			3,763	35
Computer Equipment (391.1)	14,813		92,066	36
Transportation Equipment (392)	5,673		90,256	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			18,180	44
Other Tangible Property (399)			0	45
Total General Plant	20,486	0	372,081	
Total utility plant in service directly assignable	20,486	0	4,443,532	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	20,486	0	4,443,532	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0	21,889	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0	40,492	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	62,381	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	<u>0</u>	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			21,889	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			40,492	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	<u>62,381</u>	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	<u>0</u>	<u>0</u>	<u>0</u>	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	3,136,526	225,276	27
Fire Mains (344)	0		28
Services (345)	762,344	54,372	29
Meters (346)	0		30
Hydrants (348)	391,163	19,415	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,290,033	299,063	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0	3,283	36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	3,283	
Total utility plant in service directly assignable	4,290,033	364,727	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,290,033	364,727	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			3,361,802 27
Fire Mains (344)			0 28
Services (345)			816,716 29
Meters (346)			0 30
Hydrants (348)			410,578 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	4,589,096
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			3,283 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	3,283
Total utility plant in service directly assignable	0	0	4,654,760
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	4,654,760

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			11,144	11,144	1
February			9,792	9,792	2
March			11,083	11,083	3
April			11,580	11,580	4
May			12,331	12,331	5
June			18,673	18,673	6
July			18,083	18,083	7
August			16,241	16,241	8
September			15,579	15,579	9
October			13,910	13,910	10
November			11,198	11,198	11
December			12,424	12,424	12
Total annual pumpage	0	0	162,038	162,038	
Less: Water sold				154,582	13
Volume pumped but not sold				7,456	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				5,490	16
Volume related to equipment/system malfunction				95	17
Non-utility volume NOT included in water sales				392	18
Total volume not sold but accounted for				5,977	19
Volume pumped but unaccounted for				1,479	20
Percent of water lost				1%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,015	24
Date of maximum: 7/18/2005					25
Cause of maximum:					26
Growth and dry weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				208	27
Date of minimum: 1/15/2005					28
Total KWH used for pumping for the year				268,769	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 308 N. MAIN	1	400	7	44	Yes	1
WELL DONNA STREET	2	435	16	72	Yes	2
WELL #3	3	530	18	261	Yes	3
WELL #4	4	675	18	275	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	BLANK	BLANK 2	BLANK 3	2
Purpose	P	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	FRANKLIN SINGER	LAYMAR, BOWLAR	GOULDS	5
Year Installed	1987	2002	2002	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	130	750	1,100	8
Pump Motor or Standby Engine Mfr	BLANK	STANDY BY FORD	STANDY BY FORD	9
Year Installed	1987	1973	1994	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	100	125	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4			14
Location	BLANK 4			15
Purpose	P			16
Destination	R D			17
Pump Manufacturer	GOULDS			18
Year Installed	2005			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,100			21
Pump Motor or Standby Engine Mfr	CUMMINS GENERATOR			22
Year Installed	2005			23
Type	ELECTRIC			24
Horsepower	125			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	3
Year constructed	1940	1985	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	160	6
Total capacity in gallons (actual)	40,000	550,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,534	0	0	0	1,534	1
A	D	6.000	9,456	0	0	0	9,456	2
M	D	6.000	16,664	317	0	0	16,981	3
M	D	8.000	48,968	4,374	0	0	53,342	4
M	D	10.000	24,205	1,085	0	0	25,290	5
M	D	12.000	31,396	6,607	0	0	38,003	6
M	D	14.000	1,403	0	0	0	1,403	7
M	D	16.000	6,773	158	0	0	6,931	8
Total Within Municipality			140,399	12,541	0	0	152,940	
M	D	4.000	133	0	0	0	133	9
A	D	6.000	510	0	0	0	510	10
M	D	6.000	45	0	0	0	45	11
M	D	8.000	595	0	0	0	595	12
M	D	10.000	1,211	0	0	0	1,211	13
Total Outside of Municipality			2,494	0	0	0	2,494	
Total Utility			142,893	12,541	0	0	155,434	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	227	0	0	0	227		1
M	1.000	1,444	144	0	0	1,588	24	2
M	1.250	5	0	0	0	5		3
M	1.500	27	0	0	0	27	26	4
M	2.000	72	0	0	0	72	68	5
M	4.000	4	0	0	0	4	4	6
M	6.000	5	0	0	0	5	3	7
M	8.000	24	8	0	0	32	1	8
M	10.000	2	0	0	0	2	1	9
Total Utility		1,810	152	0	0	1,962	127	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,890	120	0	0	2,010	62	1
0.750	37	0	0	0	37	0	2
1.000	17	4	0	0	21	0	3
1.500	12	4	0	0	16	0	4
2.000	8	0	0	0	8	0	5
3.000	3	1	0	0	4	0	6
Total:	1,967	129	0	0	2,096	62	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,911	49	0	8	0	42	2,010	1
0.750	19	11	3	3	0	1	37	2
1.000	0	18	2	0	0	1	21	3
1.500	0	10	1	5	0	0	16	4
2.000	0	3	3	2	0	0	8	5
3.000	0	1	1	2	0	0	4	6
Total:	1,930	92	10	20	0	44	2,096	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5				5	1
Within Municipality	337	18			355	2
Total Fire Hydrants	342	18	0	0	360	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	360
Number of distribution system valves end of year:	688
Number of distribution valves operated during year:	680

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done - the only amount in excess of \$5,000 is the return on net investment in meters.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 641 - South water tower painted in 2005.

Account 651 - Includes \$4000 of Parkview watermain repair and patch work.

Account 622 - Increased fuel costs in 2005.

Account 923 - Nothing unusual in 2005; expense balance included temporary help, miscellaneous engineering fees and audit fees.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Account 391.1 - Includes 50% of the cost of a telemetry/SCADA system.

Account 311 and 314 - Additions were for the construction of well #4 and well house.

Account 340 - Consists of land for a future tower site.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions of mains were financed by utility funds, developer contributions and TIF contributions.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Additions of services were financed by developer contributions and TIF contributions.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

All station meters are tested according to PSC requirements.
